IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

olicants: Nalam Madhusudhana Rao and Priyamvada Acharya

Serial No.: 10/768,951

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For : Stable Gene Variants of Lipases

1185 Avenue of the Americas New York, New York 10036

March 9, 2005

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

STATEMENT IN ACCORDANCE WITH 37 C.F.R. §1.821(f)

In accordance with 37 C.F.R. §1.821(f), I hereby certify that the computer readable form containing the nucleic acid and/or amino acid sequences required by 37 C.F.R. §1.821(f) and submitted in connection with the above-identified application, has the same information as the paper copy of the substitute Sequence Listing submitted herewith as **Exhibit C** to the Amendment, and that the substitute Sequence Listing does not introduce new matter.

I hereby declare that all statements made herein of my knowledge are true and that all statements made on information and beliefs are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such false statements may jeopardize the validity of the application or any patent issued thereon.

Respectfully submitted,

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